

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 17639 & 17651

**ORDER SUSTAINING DEBTORS' FIFTY-THIRD
(SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN OVERSTATED AND/OR
UNLIQUIDATED PROOFS OF CLAIM (CUSTOMER CLAIMS)**

Upon the fifty-third omnibus objection (the "Objection")² of FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (collectively, the "Debtors"), for entry of an order (this "Order") sustaining the Objection and modifying and reducing the Overstated and/or Unliquidated Claims set forth in Schedule 1 attached hereto, and this Court having jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of these Chapter 11 Cases and the Objection in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Objection and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules, and that, except as otherwise ordered herein, no other or further

¹ The last four digits of FTX Trading Ltd.'s and Alameda Research LLC's tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson's Commercial Complex, Friars Hill Road, St. John's, Antigua and Barbuda.

² Capitalized terms not otherwise defined herein are to be given the meanings ascribed to them in the Objection.

notice is necessary; and responses (if any) to the Objection having been withdrawn, resolved or overruled on the merits; and a hearing having been held to consider the relief requested in the Objection and upon the record of the hearing and all of the proceedings had before this Court; and this Court having found and determined that the relief set forth in this Order is in the best interests of the Debtors and their estates; and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. Each Overstated and/or Unliquidated Claim set forth in Schedule 1 attached hereto is modified and/or reduced. The claims listed in the column titled “Modified Claims” identified in Schedule 1 attached hereto shall remain on the claims register, subject to the Debtors’ further objections on any substantive or non-substantive grounds.
3. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors’ right to object on any other grounds that the Debtors discover is preserved.
4. To the extent a response is filed regarding any Overstated and/or Unliquidated Claim, each such Overstated and/or Unliquidated Claim, and the Objection as it pertains to such Overstated and/or Unliquidated Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Overstated and/or Unliquidated Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested

matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

5. The Debtors are authorized and empowered to execute and deliver such documents, and to take and perform all actions necessary to implement and effectuate the relief granted in this Order.

6. Nothing in this Order or the Objection is intended or shall be construed as a waiver of any of the rights the Debtors may have to enforce rights of setoff against the claimants.

7. Nothing in the Objection or this Order, nor any actions or payments made by the Debtors pursuant to this Order, shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party-in-interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

8. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise.

9. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Objection or the implementation of this Order.

Dated: _____
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge

SCHEDULE 1

Overstated and/or Unliquidated Claims

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtors submit that the customer asserted cryptocurrency quantities and fiat which does not match the quantities and holdings in such customer's accounts.

Accordingly, the Debtors seek to modify the asserted claim to match their books and records.

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56734*: Claim is also included as a Surviving Claim in the Debtors' Fifty-Second (Non-Substantive) Omnibus Objection to Certain Superseded Proofs of Claim (Customer Claims)
90879*: Claim is also included as a Surviving Claim in the Debtors' Fifty-Second (Non-Substantive) Omnibus Objection to Certain Superseded Proofs of Claim (Customer Claims)
Undetermined*: Indicates claim contains unliquidated and/or undetermined amounts

Asserted Claims					Modified Claims	
Claim Number	Name	Debtor	Tickers	Ticker Quantity	Debtor	Ticker Quantity
		DOT		112,456,045.63083720000		112,456,045.63083720000
		DOT-0325		-0.0000000000001823		-0.0000000000001823
		DOT-0624		-0.00000000000024670		-0.00000000000024670
		DOT-20210625		0.00000000000042655		0.00000000000042655
		DOT-20210924		-0.00000000000041154		-0.00000000000041154
		DOT-20211231		-0.00000000000021827		-0.00000000000021827
		DOT-PERP		162,244.299999999990000		162,244.299999999990000
		DWRP		4,634,643,445.500000000		4,634,643,445.500000000
		DWRP-PERP		-0.00000000000020985		-0.00000000000020985
		EDEN-PERP		-0.00000000000009084		-0.00000000000009084
		EGLO-PERP		-0.00000000000006409		-0.00000000000006409
		ENS-PERP		21,037.540000000000000		21,037.540000000000000
		EOS-0325		-0.00000000000077875		-0.00000000000077875
		EOS-0624		-0.00000000000018189		-0.00000000000018189
		EOS-20210924		-0.00000000000000921		-0.00000000000000921
		EOS-20211231		-0.00000000000025455		-0.00000000000025455
		EOS-PERP		12,260.19999999999240000		12,260.19999999999240000
		ETC-PERP		-2,755.00000000000010000		-2,755.00000000000010000
		ETH		-7,835.760841357991500		-7,835.760841357991500
		ETH-0325		-0.00000000000001335		-0.00000000000001335
		ETH-0924		2,415.624000000000000		2,415.624000000000000
		ETH-0924		0.00000000000000005		0.00000000000000005
		ETH-0924		-0.00000000000000009		-0.00000000000000009
		ETH-1230		-209.751000000000000		-209.751000000000000
		ETH-20210625		-0.00000000000000270		-0.00000000000000270
		ETH-20210924		0.000000000000003641		0.000000000000003641
		ETH-20211231		0.000000000000006025		0.000000000000006025
		ETH-PERP		27,473.000000000000000		27,473.000000000000000
		ETHW		-5,087.394466666666000		-5,087.394466666666000
		ETHW-PERP		25,821.600000000000000		25,821.600000000000000
		FLB-PERP		66,949.700000000000000		66,949.700000000000000
		FLM-PERP		138,716.500000000000000		138,716.500000000000000
		FLOW-PERP		-14,465.629999999999000		-14,465.629999999999000
		FTM		1,054,397.628180005000000		1,054,397.628180005000000
		FTM-PERP		-801.239.000000000000000		-801.239.000000000000000
		FTT		116,748.3964654000000		116,748.3964654000000
		FTT-PERP		-27,137.999999999999000		-27,137.999999999999000
		FXS-PERP		-0.00000000000000889		-0.00000000000000889
		GALA-PERP		2,089,580.000000000000000		2,089,580.000000000000000
		GAL-PERP		0.00000000000000026		0.00000000000000026
		GMT-PERP		54,064.000000000000000		54,064.000000000000000
		GRT-PERP		-58,584.000000000000000		-58,584.000000000000000
		GST-PERP		2,840,980.300000000000000		2,840,980.300000000000000
		HNT-PERP		-7,755.100000000000000		-7,755.100000000000000
		HT		19,262.246474172440000		19,262.246474172440000
		HT-PERP		28,139.030000000000000		28,139.030000000000000
		KCP-PERP		-7,143.24000000000040000		-7,143.24000000000040000
		IMX-PERP		-46,509.000000000000000		-46,509.000000000000000
		INI-PERP		-91,386.000000000000000		-91,386.000000000000000
		JAVA-PERP		60,288.499999999999000		60,288.499999999999000
		KLING-PERP		175,381.000000000000000		175,381.000000000000000
		KNC-PERP		12,704.500000000000000		12,704.500000000000000
		KSHB-PERP		118,446.250.0000000000000		118,446.250.0000000000000
		KSM-PERP		-0.00000000000017391		-0.00000000000017391
		KSOS-PERP		-3,950,700.000000000000000		-3,950,700.000000000000000
		LDO		248,525.130640000000000		248,525.130640000000000
		LDG-PERP		247,494.000000000000000		247,494.000000000000000
		LINK		32,408.2721264889800		32,408.2721264889800
		LINK-0325		-0.00000000000000468		-0.00000000000000468
		LINK-0624		0.000000000000004772		0.000000000000004772
		LINK-20210625		-0.000000000000004587		-0.000000000000004587
		LINK-20210924		0.000000000000003273		0.000000000000003273
		LINK-20211231		-0.000000000000007275		-0.000000000000007275
		LINK-PERP		21,961.90000000000000000		21,961.90000000000000000
		LOOKS		20,321.860000000000000		20,321.860000000000000
		LOOKS-PERP		2,523,799.000000000000000		2,523,799.000000000000000
		LRC-PERP		289,650.000000000000000		289,650.000000000000000
		LTC		-7,113.573179470000000		-8,923.668313189490000
		LTC-0325		-0.000000000000005513		-0.000000000000005513
		LTC-0624		-0.00000000000000179		-0.00000000000000179
		LTC-0924		0.000000000000000136		0.000000000000000136
		LTC-1230		42,329.999999999999000		42,329.999999999999000
		LTC-20210625		0.000000000000004547		0.000000000000004547
		LTC-20210924		0.000000000000000849		0.000000000000000849
		LTC-20211231		0.000000000000002444		0.000000000000002444
		LTC-PERP		54,680.0000000000061500		54,680.0000000000061500
		LUNA2		0.00000087000000000		0.00000087000000000
		LUNA2-LOCKED		2,154.066620000000000		2,154.066620000000000
		LUNA2-PERP		0.00000000000000257		0.00000000000000257
		LUNC		26,456.876544604540000		26,456.876544604540000
		LUNC-PERP		8,381,066.000.0000000000000		8,381,066.000.0000000000000
		MAPS		0.00040500000000000		0.00040500000000000
		MASK		0.01529000000000000		0.01529000000000000
		MATIC		1,628,104.427510007800000		1,628,104.427510007800000
		MATIC-PERP		-108,825.000000000000000		-108,825.000000000000000
		MKR		0.009892444204750		0.009892444204750
		MWR-PERP		-0.00000000000000026		-0.00000000000000026
		MTL-PERP		0.00000000000000000		0.00000000000000000
		NEAR-PERP		87,854.500000000000000		87,854.500000000000000
		NEO-PERP		-0.000000000000009492		-0.000000000000009492
		NFT (517546955390859235/OFFICIAL-SOLANA-NFT)				1.00000000000000000
		NFT (523769125021539329/OFFICIAL-SERUM-NFT)				1.00000000000000000
		NEL (575477345354386359/MAGIC-EDEN-IASS)				1.00000000000000000
		OMG-PERP		9,850.20000000000000000		9,850.20000000000000000
		OMG		0.000000000000261811		0.000000000000261811
		OMG-20211231		0.00000000000047393		0.00000000000047393
		OMG-PERP		-0.00000000000000836		-0.00000000000000836
		ONE-PERP		-5,078,940.000000000000000		-5,078,940.000000000000000
		OP-PERP		2,532.00000000000000000		2,532.00000000000000000
		OWX-PERP		0.00000000000000913		0.00000000000000913
		PELO-PERP		288,789.200000000000000		288,789.200000000000000
		PLUJ-PERP		0.000000000000003273		0.000000000000003273
		PRGM-PERP		-0.000000000000000511		-0.000000000000000511
		RUNDIX-PERP		0.000000000000007298		0.000000000000007298
		QTUM-PERP		0.000000000000113686		0.000000000000113686
		RAY		0.23347500000000000		0.23347500000000000
		REEF-PERP		-4,302.250.000000000000000		-4,302.250.000000000000000
		REN-PERP		1,673,615.000000000000000		1,673,615.000000000000000
		REN-PERP		-23,499.999999999999000		-23,499.999999999999000
		ROM-PERP		-0.000000000000007275		-0.000000000000007275
		ROOK-PERP		-0.00000000000000227		-0.00000000000000227
		ROSE-PERP		-585,432.000000000000000		-585,432.000000000000000
		RUNE-PERP		220,162.899999999999000		220,162.899999999999000
		SHIB		1,328,718.000000000		1,328,718.000000000
		SHIB-PERP		-69,702,700.000.0000000000000		-69,702,700.000.0000000000000
		SIL-PERP		-5,610.209.000000000000000		-5,610.209.000000000000000
		SLP		12,625.100000000000000		12,625.100000000000000
		SLP-PERP		-630,150.000000000000000		-630,150.000000000000000
		SNX-PERP		0.000000000000190993		0.000000000000190993
		SOL		30,244.952790590140000		30,244.952790590140000
		SOL-PERP		-273,085.100000000000000		-273,085.100000000000000
		SPELL-PERP		100.00000000000000000		100.00000000000000000
		SRM		1,684.208689700000000		1,684.208689700000000
		SRM-LOCKED		35,547.508645100000000		35,547.508645100000000
		STEP-PERP		-0.000000000000004574		-0.000000000000004574
		STMX-PERP		-13,045,520.000000000000000		-13,045,520.000000000000000
		STORI-PERP		-0.01604998778044		-0.01604998778044
		SUSHI		236,411.703700145070000		236,411.703700145070000
		SUSHI-PERP		218,425.500000000000000		218,425.500000000000000
		SUP-PERP		415,570.207675000000000		415,570.207675000000000
		THETA-PERP		0.000000000000203817		0.000000000000203817
		TOMO-PERP		-170,668.700000000000000		-170,668.700000000000000
		TONGON		0.05124050000000000		0.05124050000000000
		TONGON-PERP		0.00000000000000577		0.00000000000000577
		TRX		-1,543,817.182940000000000		-1,544,415.843815441500000
		TRX-PERP		-79,141.685.000000000000000		-79,141.685.000000000000000

Claim Number	Name	Debtor	Asserted Claims		Modified Claims	
			Tickers	Ticker Quantity	Debtor	Ticker Quantity
		UNI		28,823.993573663440000		28,823.993573663440000
		UNI-PERP		-0.000000000000000		-0.000000000000000
		USD		8,793,837.000000000000000		8,755,883.668483444000000
		USDT		10,667.736458762900000		10,667.736458762900000
		USDT-PERP		261,350.000000000000000		261,350.000000000000000
		JUSTC		0.000000004741614		0.000000004741614
		JUSTC-PERP		-4,530.000000000000000		-4,530.000000000000000
		WAVES-PERP		126,409.500000000000000		126,409.500000000000000
		WRGC		0.000000000851433		0.000000000851433
		XALT-PERP		-0.000000000000000		-0.000000000000000
		XEM-PERP		-1,638,978.000000000000000		-1,638,978.000000000000000
		XLM-PERP		-495,041.000000000000000		-495,041.000000000000000
		XMR-PERP		1,084.299999999999000		1,084.299999999999000
		XRB		-2,048,471.379866463800000		-2,048,471.379866463800000
		XRP-PERP		94,810.000000000000000		94,810.000000000000000
		XTZ-PERP		0.000000003321034		0.000000003321034
		YFI		0.000000007602405		0.000000007602405
		YFI-PERP		-105.284000000000000		-105.284000000000000
		YFL-PERP		-46.987000000000100		-46.987000000000100
		ZEC-PERP		0.00000000048999		0.00000000048999

Reason: The Debtors have conducted a review of the filed proof of claim and any related accompanying materials and their books and records. Based on this review, the Debtors submit that the customer-asserted cryptocurrency quantities and fiat, in certain instances, overstate the quantities and holdings in such customer's accounts. Accordingly, the Debtors seek to reduce such customer's claim to the modified quantities and amounts.